



# EVIDENCE-BASED FINAL NARRATIVE REPORT

SDG FINANCING PORTFOLIO – COMPONENT 1



**JOINT SDG FUND**  
FONDS CONJOINT DES ODD

# Programme title and Country

Country: Gabon

Joint Programme (JP) title: Gabon and the SDGs “Beyond Oil”: Financing a Rapid and Sustainable Transition from a “Brown” to a “Green” Economy

MPTF Office Project Reference Number<sup>1</sup> :

## Programme Duration

Start date<sup>2</sup> (day/month/year): 01/07/2020

Original End date<sup>3</sup> (day/month/year): 30/06/2022

Actual End date<sup>4</sup> (day/month/year): 30/06/2022

Have agencies operationally closed the Programme in its system: Yes/No

Expected financial closure date<sup>5</sup> :

## Participating Organizations / Partners

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<sup>1</sup> The MPTF Office Project Reference Number is the same number as the one on the Notification message. It is also referred to as “Project ID” on the project’s factsheet page on the MPTF Office GATEWAY.

<sup>2</sup> The start date is the date inserted in the original ProDoc submitted and approved by the Joint SDG Fund.

<sup>3</sup> As per approval of the original project document by the relevant decision-making body/Steering Committee.

<sup>4</sup> If there has been an extension, then the revised, approved end date should be reflected here. If there has been no extension approved, then the current end date is the same as the original end date. The end date is the same as the operational closure date which is when all activities for which a Participating Organization is responsible under an approved MPTF / JP have been completed. As per the MOU, agencies are to notify the MPTF Office when a programme completes its operational activities. Please see MPTF Office Closure Guidelines.

<sup>5</sup> Financial Closure requires the return of unspent balances and submission of the Certified Final Financial Statement and Report.

**Programme Budget (US\$)**

**Total Budget (as per Programme Document, without co-funding):**  
**Agency/Other Contributions/Co-funding (if applicable):**

**Joint SDG Fund Contribution and co-funding breakdown, by recipient organization:**

	<b>Agency/ others</b>	<b>Joint SDG Fund contribution</b>	<b>Co-funding</b>	<b>Total</b>
	<b>UNDP</b>	<b>USD 800,000</b>		
	<b>UNECA</b>	<b>USD 200,000</b>		
	<b>Total</b>	<b>USD 1,000,000</b>		

**Programme Budget (US\$)**

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# Abbreviations

ADB : African Development Bank  
AFD : Agence Française de Développement  
AWLN : African Women Leaders Network  
CAFI : Central African Forest Initiative  
CSO : Civil Society Organization  
DFA : Development Finance Assessment  
ECCAS : Economic Community of Central African States  
EU : European Union  
FDI : Foreign Direct Investment  
GRB : Gender Responsive Planning and Budgeting  
IMF : International Monetary Fund  
INFF : Integrated National Financing Framework  
INFS : Integrated National Financing Strategy  
NGO : Non-Governmental Organization  
PSGE : Strategic Plan for Gabon's Emergence  
PUNO : Participating United Nations Organization  
SDG : Sustainable Development Goals  
SMAG : Société Meunière et Avicole du Gabon  
SME : Small and Medium-sized Enterprises  
SUCAF : Sucrierie Africaine du Gabon  
TFP : Technical and Financial Partner  
UGB : Union-Gabonaise des Banques  
UN : United Nations  
UNDP : United Nations Development Programme  
UNECA : United Nations Economic Commission for Africa.  
UNEP : United Nations Environment Programme  
WB : World Bank  
WCS : Wildlife Conservation Society  
WCS : Wildlife Conservation Society  
WWF : World Wildlife Fund

## Agencies involved

UNDP, UNECA, UNEP;

## Implementing partners

Ministries of Water and Forests, Ministry of Economy and Recovery, Ministry of Budget and Public Accounts

## Duration of the initiative :

24 months (July 01, 2020-June 30, 2022)

## Geographic Focus Area:

National

## Target population:

Men, women, youth - Total budget of the initiative: USD 1 million

## PUNO:

- Lead: UNDP
- Partner PUNOs: UNECA
- Other UN partner entities: IMF, UNEP

## Government:

- Prime Minister's Office
- Ministry of Water, Forests, Sea and Environment, in charge of the Climate Plan, Sustainable Development Objectives and Land Use Plan
- Ministry of Economy and Finance
- Ministry of Investment Promotion
- Ministry for the Promotion and Integration of Women in Development

## Private Sector:

- Oil/Mining: Total Gabon, Comilog, Assala Energy, Vivo Energy, ENI
- Agro-food: Olam, Sucrierie Africaine du Gabon (SUCAF-Gabon), Société Meunière et Avicole du Gabon (SMAG),
- Forestry: Rougier, Corawood, Precious Woods,
- Banks/Insurance: Union-Gabonaise des Banques (UGB), Citibank, Orabank, UBA, Omnium Gabonais d'Assurance et de Réassurance (OGAR), ASCOMA, SoBraGA

## Civil society:

- Network of Civil Society Organisations for the Green Economy in Central Africa (ROSCEVAC)
- World Wildlife Fund (WWF)
- Wildlife Conservation Society (WCS)
- African Women Leaders Network (AWLN) Gabon National Chapter

## Bilateral partners:

- Norway

## Multilateral partners :

- World Bank (WB)
- African Development Bank (AfDB)
- European Union (EU)
- Economic Community of Central African States (ECCAS)



# Executive summary





Despite efforts to diversify its economy, Gabon's development trajectory remains largely marked by extractive industries and subject to fluctuations in the oil market, due in particular to the lack of an adequate and sustainable financing strategy for the implementation of the Emergent Gabon Strategic Plan (PSGE). In addition, the recent COVID-19 crisis has exacerbated the negative impacts of this dependence and reduced the budgetary space needed to finance development.

Gabon's National Joint Report on the Implementation of SDG Agenda 2030 and the African Union's Agenda 2063 showed that 80% of the actions retained in the PSGE are aligned with the SDGs. However, results seem to be mixed in SDG 1, 2, 5, 6, 9, 10, 11), and sometimes even weak (SDG 16, SDG 17 – particularly noticeable given the INFF's direct focus on addressing SDG 17). This program therefore aims to support Gabon in developing its capacity to formulate a financing strategy for the SDGs in general and the transition to a green economy in particular through:

- The development of a financing strategy for national priorities aligned with the SDGs and the transition to a green economy, including the strengthening of its monitoring system;
- The rationalization of the development financing ecosystem by supporting the establishment of a multi-stakeholder dialogue framework (Government, Private Sector, Civil Society, Development Partners);
- Analysis of all innovative financing opportunities that Gabon can access, including green finance, to accelerate its sustainable development.

The mapping revealed an absence of a global policy for the mobilization of «deeply green» financing marked by the lack of information on the need for investments, budgetary constraints and governance. The study highlighted a misalignment between the Government's planning and financial policy functions, a narrow focus on public resources to finance the SDGs and the participation of certain actors in financing as major challenges following the holding of a multi-stakeholder dialogue that saw the participation of civil society, the private sector, technical and financial partners, sectoral ministries, senior administration (Presidency, Prime Minister's Office...) and parliamentarians (National Assembly). A roadmap of the INFF deeply green and blue in Gabon was adopted during the steering committee meeting in May 2021. The main objectives of the National Integrated Financing Strategy are to improve the coherence of development policy and planning, to mobilize new financing resources for the Sustainable Development Goals and to increase the impact of financing sources. existing. Systemic reforms of the strategy will continue in the future and will be integrated into subsequent revisions and new sector strategies.

Governance mechanisms for the National Integrated Financing Framework (NIFF) are in place. The mapping of all financial flows has made it possible to launch the phase of dialogue on financing with all stakeholders: TFPs (World Bank, IMF, EU, ADB, AFD), Administration (Economy, Budget, Forestry, Presidency of the Republic, National Investment Agency, National TAP Monitoring Council), private sector (forestry and oil companies, banks, financing instruments), NGOs, National Assembly, to identify the main recommendations to build the roadmap of the national integrated financing framework.

In order to strengthen national ownership, several meetings were held with the Minister of the Economy and Recovery and her staff. Awareness-raising activities were also carried out at the Presidency of the Republic, with the Coordinator of Presidential Affairs, the Prime Minister's office and the National Coordination and Monitoring Council of the Economic Transformation Acceleration Plan. As a result, the Minister of the Economy and Recovery has sent an official letter to the IMF to ensure that the

## Critical Recommendations

While it is clear no additional funding flow got mobilized beyond tagging, all sectoral ministries got sensitized and put to action, serving as a sort of "preparedness" towards further funding. Creation of strategic public-private partnerships for the financing of the green economy (job creation in ecotourism, recycling of forest waste, sustainable agriculture, renewable energies, green entrepreneurship for women and young people, procurement rules taking into account the principles of the green economy) requires ultimate coordination and governance and should be a future target with further support.

Towards this, In perspective, studies launched will have to be appropriated: (i) The study on green public finances (ii) The study on green taxation to promote a sustainable production system and get out of the problem of high tax expenditures (5% of GDP), particularly in the green economy (forestry), (iii) Gender-sensitive budget analysis to have pink markers and conduct more inclusive policies, especially for women, (iv) and the analysis of the emergence of the green economy to remove the bottlenecks of this branch of the economy which does not attract enough private investment compared to the oil and mining sectors.



# Context

Over the last three decades the GDP per capita in Gabon has fallen down from US \$12,000 to less than \$7,000 and keeps declining combine with the demography this implies a very low sustainability of the economic model and a resulting weakness in mobilization of resources, that have gone from 30% of the GDP down to 20% of the GDP, and keep going down. As a result, this will have repercussions and the capacity to finance not only infrastructure but also SDG's. However, Gabon is at a turning point in its growth, and in an effort to establish Africa's first fully "green" economy, the country has made sustainable development the centerpiece of its national strategic development strategy since 2009. "Green Gabon" was placed at the center of its Strategic Plan for Gabon's Emergence (PSGE 2009-2025), which aimed to accelerate the transition from an extractive-based economy (oil, mining) to a green and sustainable economy.

The SDGs and the 2030 Agenda have been fully synchronized since the adoption of the 2030 Agenda in 2015. Achieving the SDGs in Gabon requires a shift to a fully green economy, and vice versa, to a very significant extent. However, this is still only a dream rather than a reality. National, international, public and private financing have not yet been systematically aligned with the strategic objectives of the PSGE or the SDGs. Gabon's development trajectory, known as the "brown economy", remains for the moment essentially based on the extractive sectors (mining, oil).

COVID-19 pandemic highlighted and even amplified the structural constraints that existed before, including weak planning, weak macroeconomic management, inefficient public investments that are still used as an adjustment variable. The same is true of the dysfunctional allocation of resources (public and private), that does not allow the Gabonese economy to realize all its comparative advantages in order to diversify and move upmarket, the only way to strengthen resilience to exogenous shocks.

The objective of this joint program is to help Gabon create an "extremely green" Integrated National Financing Framework (INFF), aligning public and private financing to achieve both the SDGs and the transition to a truly green economy, including a gender-responsive budget. This JP is critical to the development of sustainable governance, monitoring and financing architecture systems in Gabon that can effectively streamline and mobilize financing for the SDGs. Thus, the integrated national financing strategy seeked under the joint program targets aligning national development priorities and the financial framework of the SDGs, while limiting duplication with existing policies and strategies.

## Expectations of the Joint Program

Specifically, there is an opportunity to improve the alignment of public financing with the SDGs and national sustainable development priorities. The Joint Program targets national actors (government, private sector, civil society, technical and financial partners and local communities) while drawing on the expertise and knowledge available from development partners, including UN agencies. Its systemic approach targeted to:

1. Build an Integrated National Financing Framework for the PSGE, the SDGs and the transition to the green economy - all aligned;
2. Set the stage, through market research and assessment, for expanded use of innovative green financing mechanisms for Gabon's sustainable development;
3. Streamline Gabon's development finance ecosystem and integrate its components;
4. Develop national capacities in mastering the instruments of financing the SDGs (green budgeting, climate finance) with a view to increasing the country's contribution to accelerating the achievement of the SDGs related to climate change at the global level.
5. Establish an effective and inclusive system for monitoring public resources allocated to the transition to a green economy, aiming to create a national network.

## The Joint Program in Context: now and tomorrow

Two fundamental principles permeate the Joint Program. First and foremost, prioritizing the central principle of the 2030 Agenda of «Leaving No One Behind.» It has done so both as an approach and as an outcome. As an approach, vulnerable groups, including youth, women and indigenous peoples, were included in the JP's participatory planning and budgeting, as a successful transition to a green economy depends critically on the creation of sustainable livelihoods and employment opportunities in the new economies that link the interests of these different social groups to the preservation of Gabon's natural capital.

Interviews of beneficiaries emphasized that the next phase remains for the UNDP to keep accompanying the development of the financial framework that enables developing under-exploited niches as well as tap resources that are available at the global level. This will accompany core innovative green finance in Gabon especially over four policies aimed at by the country: sustainable agriculture, sustainable forests, eco-tourism, sustainable energy, through notably the development of green and blue bonds. As a positive contextual element one can the enactment of three laws one on the protection of nature, on the regulation of mining industry, and on the preservation of forests.

# 1. Overview of Strategic Final Results





## 1. Overview of Strategic Final Results

### 1.1. Overall assessment

Above expectations (fully achieved expected JP results and made additional progress)

In line with expectations (achieved expected JP results)

Satisfactory (majority of expected JP results achieved, but with some limitations/adjustments)

Not-satisfactory (majority of expected JP results not achieved due to unforeseen risks/challenges)

The interviews helped to qualify - and match - the literature. They highlighted that the core of the project's theory of change is to promote the green economy through a sustainable financing framework. This involves the implementation of several innovative financing instruments: blue bond, green bond, green and pink budgeting, green public finance, green taxation and natural capital accounting to increase fiscal space. All of this constitutes the added value of this project to support Gabon's sustainable development trajectory.

As agreed during the interviews, the JP is suited to Gabon's desirable medium- and long-term trajectory. However, governance clarification, capacity building, and tool ownership have required and will continue to require more than two years and additional support. In retrospect, the targeted outcomes were necessary orientations rather than fully achievable levels.

### 1.2. Key results achieved





## 1.1. Overall assessment

The mapping of green finance has been realized, and, additional to this central result, the INFF roadmap is ready, a process towards natural capital accountancy has started, several key studies have been launched or realized.

### **Result 1: The financing framework for the SDGs, including its institutional components, is developed and aligned with the PSGE.**

A mapping of all financial flows is carried out, as well as a roadmap of the main financing solutions, particularly for the green economy. The study on accounting for green capital is in the phase of data collection by the working group, questionnaires to employees of different line ministries and the national statistical office.

Governance mechanisms for the National Integrated Financing Framework (NIFF) are being put in place. Governance and coordination have been improved through the operation of technical and steering committees and the establishment of an inter-agency coordination group. Co-chaired by the Ministry of Water, Forests, the Sea, and the Environment, in charge of the Climate Plan and the Land Use Plan, and the Ministry of the Economy and Recovery, this committee is made up of United Nations agencies (UNDP, UNEP, UNECA) as well as the RCO and the IMF, the main technical departments of the ministries concerned (National Climate Council, Ecosystem Services and SDGs, General Inspectorate of Services, General Directorate of Environment and Nature Protection, General Directorate of Taxes, General Directorate of Prospective, General Directorate of Economy), representatives of civil society and the private sector. Discussions are underway with the Prime Minister Office through the CNPAT to formalize this framework.

### **Result 2: New financial instruments are designed to facilitate the transition to a green economy**

The design of new financial instruments (green bonds, green economy risk management insurance, social and environmental responsibility, etc.) aimed at facilitating the transition to a green economy has been initiated through capacity building of key actors, including the Ministry of Economy, the Ministry of Forestry, the Debt Department and the National Climate Council. It is within this framework that, in partnership with the Ministry of Water, Forests, Sea and Environment in charge of the Climate Plan and the Land Allocation Plan, the Ministry of Economy and Recovery, the Ministry of Budget and Public Accounts, the United Nations Development Program (UNDP) and CitiBank in Gabon organized a capacity



building workshop on ESG and sustainable financing at the Ministry of Water, Forests, Sea and Environment, in charge of the Climate Plan and the Land Allocation Plan, from March 9 to 10 2021. 50 people (16 women and 34 men) participated in the workshop, including 37 people in the room and 13 people in the zoom.

In addition, key studies on budgetary instruments have been conducted along with roadmaps. Green budgeting, green taxation, green economy hatching, these will help build the financing strategy.

**Result 3: A communication plan on the transition to the green economy is developed and implemented**

This plan is intended for development partners (multilateral banks, bilateral cooperation), commercial banks and insurance companies for their participation in the implementation of SDG financing. The launch of the dialogue with stakeholders made the mobilization of new partners effective. The framework for dialogue has been established with several private and public sector actors. this is the case with the partnership with citibank to promote sustainable finance. it is also the case with FGIS to develop capacities to mobilize more sustainable financing.





### 1.3. Results achieved on Integrated National Financing Framework/SDG financing building blocks

Implementation stages	Planned (0%)	Emerging (1-49% progress)	Advancing (50-99% progress)	Complete (100% progress)	Pre-viously completed	Not applicable
1. Inception phase				X		
2. Assessment & diagnostics				X		
3. Financing strategy		X				
4. Monitoring & review			X			
5. Governance & coordination			X			

#### Inception Phase. INFF Roadmap

Regarding the chronology, in July 2020, on the occasion of the kick-off meeting with the participation of the resident coordinator and the PUNOs (UNECA and UNDP), interviews for the implementation of the work plan from July to December 2020 were made. At the same time, the implementation of the modalities of stakeholder intervention practices and the governance mechanisms of the Joint Project were defined. A roadmap for the deep green and blue INFF in Gabon was adopted during the steering committee meeting in May 2021.

#### Assessment & Diagnostics - diagnostic tools/methodologies

As part of the assessment and diagnosis stage, the basic assessment of the National Integrated Financing Framework was carried out thanks to a judiciously elaborated mapping of financing flows. The result demonstrates a decentering between planning and financial policy of the Gabonese Government, a narrow focus on public resources to finance the SDGs and the participation of certain actors in financing as major challenges following the holding of a multi-stakeholder dialogue which saw the participation of civil society, the private sector, technical and financial partners, sectoral Ministries, senior administration (Presidency, Prime Minister, etc.) and parliamentarians (National Assembly).

Financing for development in Gabon relies mainly on public revenues, private investment and foreign direct investment (FDI). However, public revenues and domestic private investment are in structural decline. This trend is reflected in a stagnation of development financing as a percentage of GDP, as well as the growing dependence on international financing flows. A INFF roadmap was adopted during the steering committee meeting in May 2021. The production of a DFA which reconstructs the financing architecture of its development policies, including the SDGs, gave the volumes and trends by type of development finance available or potential in the country, given current SDG progress and the impact of the ongoing COVID-19 crisis.



## The INFS

The joint program achieved the development of the National Integrated Financing Strategy which aims to guide the government in the operationalization of the financial architecture for the SDGs and to mobilize more resources from the public and private sectors to achieve the Sustainable Development Goals and national development priorities. The strategy was formulated in consultation with members of a technical working group. In May 2021, a meeting of the Steering Committee (Ministries, Civil Society, private sector, etc.) resulted in the adoption of a INFF roadmap for a green and blue economy.

## Monitoring and Review

Due to the implementation of the joint programme, the creation of a results monitoring and review mechanism with the steering and technical committee was necessary in order to oversee the implementation of the SDGs, including the tagging of national development programs into their contribution to various SDGs.

The country now has engaged towards a governance mechanism to ensure high-level political support and broad national ownership of development finance. The next goal should be, beyond “focal points”, a permanent platform will be used in the future to monitor and analyze the implementation of the SDGs, ensure effective coordination between stakeholders, provide the government with recommendations and increase awareness of SDG issues.

## Progress or intermediate the results achieved under Governance and Coordination

Result 1: The financing framework for the SDGs, including its institutional components, is developed and aligned with the PSGE.

Beyond mapping of all financial flows, roadmap of the main financing solutions, roadmap for the National Framework for Deeply Green and Blue Integrated Financing in Gabon, strategic communication plan on the transformation of Gabon's «brown» economy to a «green» economy, several other studies are being finalized. These include studies on Green Public Finance, Green taxation, the creation of an enabling environment for the green economy, Gender Responsive Budgeting.

The study on accounting for green capital is in the phase of data collection by the working group, questionnaires to employees of different line ministries and the national statistical office. Two reports were produced (Development Finance Assessment and a INFF roadmap adopted by the steering committee in May 2021). A study on the mapping of public financing (national budget, technical and financial partners) has been finalized and submitted to the YP stakeholders (see above).

An inter-agency coordination meeting was held at the end of each month to review the project. The last meeting allowed for the removal of bottlenecks in the implementation of certain activities, particularly in the area of natural capital accounting: (i) Workshop on sensitization and elaboration of the legal framework/functioning of the Secretariat, (ii) Workshop on sensitization and elaboration of the legal framework/operation of the platform with Civil Society Organization (CSO), in a room of a ministry

Analytical tools are created to strengthen the financing of the green economy, particularly by strengthening the link between planning and financing (integration into the public finance law, citizen green budget, strengthening the legislative and regulatory framework, etc.): (i) Workshop on implementing gender responsive budgeting and creating an enabling environment for green economy at the national level; (ii) Workshop to support civil society initiatives in terms of citizen control of public funding for the SDGs and the green economy (tools, training, networking).

## **Result 2: New financial instruments are designed to facilitate the transition to a green economy**

The Study for the creation of a green fund, in particular through accounting and the valuation of natural capital to create additional fiscal space led to a Workshop restitution and validation of the study on the environment conducive to the emergence of a green economy; around a multisectoral working group has been set up under the supervision of UNECA.

The Creation of strategic public and private partnerships for the financing of the green economy was ensured through a Workshop for the creation of a public-private dialogue framework on priority actions (reforms, investments, regulation) in favor of the green economy; and a Mini-forum with the ANPI with a view to identifying and seeking public and private funding for concrete initiatives in favor of employment and entrepreneurship for young people and women in the green economy (ecotourism, recycling waste, renewable energies, sustainable agriculture, etc.).

The Feasibility study for the establishment of climate finance instruments (green bonds, green economy risk management insurance, social and environmental responsibility) led to the Organization of training seminars on climate finance and a Communication campaign aimed at international investors, including the use of digital communication.

The Strengthening of national capacities in financing the green economy occurred as Stakeholders had the opportunity to benefit from two technical trainings, one on the measurement and evaluation of natural capital and the other on the establishment of a national financing framework. Further, a capacity building seminar was organized on the system of economic and environmental accounts was conducted for 30 participants. An inventory of the available data was made following the sending of a questionnaire to each department involved in the process.

## **Result 3: A communication plan on the transition to the green economy is developed and implemented**

Communication focused on (i) national awareness of the green economy which takes into account, in particular, human-wildlife and human-forest conflicts, the link between growth and green economy, the effects of the acceleration of green SDGs towards the other SDGs, (ii) Advocacy for key partnerships with the private sector based on green economy opportunities arising from the assessment of green financing needs. A Communication campaign was launched, aiming at development partners (multilateral banks, bilateral cooperation), commercial banks and insurance companies for their participation in setting up mixed financing, (iii) Advocacy for the conclusion of key partnerships with TFPs based on green economy opportunities resulting from the assessment of green financing needs. Production of thematic material on lessons learned and good practices in Gabon, (iv) Production and dissemination of strategic communication material to document the process of transition to a green economy.

## 1.4. Contribution to SDG acceleration

SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
5:Gender equality	<p>110th of 189 countries ranked for the 2019 Gender Inequality Index.</p> <p>Women make up more than half of the agricultural labour force, but they own less land than men and suffer from a lack of access to resources.</p> <p>Lack of alignment between political and legal priorities and the budgetary resources to realize them: a move to gender-sensitive budgeting could have a major and positive impact.</p>	<p>5.5 Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision-making in political, economic and public life</p> <p>- 5.c Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels.</p> <p>a) a fully-fledged gender responsive budget</p> <p>b) ensuring the participation of women and girls (with a quota of 30% representation at a minimum) in the INFF Governance structure</p> <p>c) activities to launch green entrepreneurship initiatives for women and girls</p>	<p>a) vulnerable groups, including youth, women and indigenous peoples, were included in the JP's participatory planning and budgeting but not yet routinised into public budgeting</p> <p>b) representativity has been sought in the monitoring committees, but not at 30%</p> <p>c) activity not yet conducted</p>	<p>a) the JP focused on a preliminary establishment of a framework to be further pushed; Weak governance and planning process;</p> <p>b) The INFF national committee doesn't exist yet so the 30% criteria is yet to become pertinent</p> <p>c) activity not yet conducted</p>
12:Responsible consumption and production	<p>Update knowledge of ecosystems and natural resources (PSGE)</p>	<p>By 2030, achieve sustainable management and efficient use of natural resource (for instance in agriculture: composting, methanisation, energy potential of waste...)</p>	<p>Introduction of natural capital budgeting into the concerned ministries</p>	<p>On track, JP provided an intermediate step</p>



SDGs indicators	Baseline	Expected target	Actual results achieved/to be achieved in the near future	Reasons for deviation from targets, if any
13: Fight against climate change	Mitigate the adverse effects of climate change (PSGE)	<p>Take urgent actions to combat climate change and its impacts.</p> <p>- 13.b Promote mechanisms for raising capacity for effective climate change related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities.</p>	Clarification of the role of the CNC in governance of SDGs	As new financial products are targeted, capacitation and appropriation time are needed and to be sought through an extension.
15: Forests, desertification and biodiversity	<p>The Gabonese forest is a major asset in the fight against climate change.</p> <p>The Gabonese authorities have a decades-long, proven commitment to environmental protection.</p> <p>A comparatively lesser capacity to mobilize funds on forests than, some less conserving countries (interviews).</p>	<p>a - Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems.</p> <p>b - Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including conservation and reforestation.</p>	UNECA's proven "Natural Capital Accounting" (NCA) methodology was deployed in Gabon	Given the use of innovative techniques, appropriation time resulted into preparedness for further results to be sought through an extension.
17: Global Partnerships	Lack of a national framework for Government – TFPs aid coordination Weak legal framework for business environment (169 out of 190 countries) (Doing Business Report)	<p>- Strengthen domestic resource mobilization, including through support to developing countries, to improve national capacity for taxation and revenue collection.</p> <p>- Mobilize additional financial resources for developing countries</p>	Inter-ministerial coordination has improved and may be seen as a basis for further cooperation with PUNOs and TFPs.	Earlier abandon of TFPs aid coordination (dating 2011) had to be first redressed.

Here we wish to make specific comments, as they came out from interviews, to qualify the above table

### **Looking back at the JP's Theory of Change**

Interviews emphasized that the basis of the project's theory of change is, beyond even mobilizing additional international funding, to also consider an increase in tax revenue by increasing the Tax Base on the one hand and on the other hand better identification of public finance expenditure through green budgeting

The challenge of accounting for natural capital developed with the ECA is to reassess GDP by integrating ecosystem services in order to broaden the tax base and include its services in the nation's resource and employment tables. The focus on SBA was adopted in a critical fashion compared to only CPEIR-based approaches that focus only on climate. The University of Oxford was mobilized towards this and the JP in Gabon; in reverse a load the Oxford-UNEP methodology on SBA integrates GHG but also natural capital, jobs creation, inequalities, etc. That is, a full picture.

This approach, combined with this tool for the INFF, is the key element of additionality of the project within the international community as well as a concrete way of implementing the ratification by Gabon of the Gaborone agreement in 2012.

### **Looking back at JP's Adaptation to the country**

Interviews emphasize that the concepts and mobilizing reports produced by the project are adapted to the desirable medium-long term trajectory for the country and the drafting of the reports is to focus on the tools of the government and its administrations with regard to these methods and concepts. The significant change by the project's theory of change is on the other hand possible in the longer term, which is why the project to set up the INFF in Gabon must be supported. The project particularly aimed for good coordination between CNFI and NDC. It was mentioned in interviews that the project benefited from synergies with Gabon being the chair country of the African group of negotiators to the COP26.

The sustainable budgeting framework approach was mobilized for assessing a future of fiscal policy landscape nationally and in the spirit of fiscal and regulatory calibration towards attracting foreign investment in natural national resources. Gabon is a very unique case in Africa, various UN interviewees mentioned, in terms of potential as well as untapped potential for ecosystemic resources valorisation. In practice three fronts have particularly been targeted: push the no-flaring regulation of the fossil fuels industry emissions, prepare a framework to mobilize private and international finance, and a taxonomy on sustainable resources.



## 1.5. Contribution to SDG financing flows

The establishment of INFF will enable the Gabonese authorities to better take advantage of existing financing opportunities and to deal with governance challenges that are often cross-cutting and cross-sectoral in nature. This flexible and holistic financing framework will make it possible to integrate the objectives of long-term sustainable development, while assimilating the short-term problem of economic recovery, as recommended by the PAT and the PSGE. It will benefit from the implementation of the PAT by mobilizing innovative, additional sources of financing to fill the financing gap. To this end, the recommendations are based on the four constituent pillars of a INFF:

- **Public funding priorities;**
- **Private funding priorities;**
- **Establishment of a system for monitoring funding and SDG results;**
  
- **Harmonization of planning, programming and financing frameworks for sustainable development.**  
While it is clear no additional funding flow got mobilized beyond tagging, all sectoral ministries got sensitized and put to action, serving as a sort of “preparedness” towards further funding.
  
- **The CNPAT have ensured a strategic and cross-cutting vision of the 2030 Agenda and the transition to "Green Gabon".**
  
- **The Ministry in charge of Water, Forests, Sea and Environment,, has strengthened its collaboration with other ministerial departments with a view to promoting the legal framework for sustainable development, knowledge update of ecosystems and natural resources, and the principles of regulating the use of resources.**
  
- **The Ministry of Economy and Recovery has been made aware of sustainable financing issues The aim is also to develop an institutional and regulatory framework specific to the sector through the establishment of an incentive tax and customs framework.**
  
- **The Ministry in charge of Small and Medium Enterprises (SMEs), Small and Medium Industries (SMIs) and Trade continues to be sensitised and supported to ensure the promotion of the green economy and has worked, in collaboration with the Ministry of Economy and Recovery, to improve the environment, through the identification of non-tariff barriers**





# Evidence-based Final Narrative Report

## Joint Programme Results

## 1.6. Results achieved on contributing to UN Development System reform

The joint program has brought about change and led to the strengthening of the United Nations system by working in partnership with the government and other stakeholders with resident coordinators in the lead, promoting policy coherence and reducing duplication of effort.

- The joint program has led UN agencies to work together at the managerial and technical levels:
  - UNECA. The United Nations Economic Commission for Africa brings several lines of expertise within the Joint Program:
  - UNECA's proven "Natural Capital Accounting" (NCA) methodology was deployed in Gabon;
  - Properly assessing Gabon's 'value added' as a 'global public good' was hoped to strengthen its case to the IMF and other international partners regarding the need for additional fiscal space – allowing for more borrowing to propel the transition to the green economy. For example, Gabon must renegotiate its EuroBonds due between 2020-2024. There is still work ahead however towards aligning the refinancing of these EuroBonds with the SDGs and this new approach to the green economy and, thus, to reduce the interest rate;
  - An NCA approach was deemed to serve as a basis to study the feasibility of innovative green and climate financing mechanisms in which UNECA has proven experience: including green funds, "green and blue bonds" (possibly in negotiation with AfDB), debt - climate adaptation swaps, structuring of mixed green financing (public-private financing, official concessional and/or non-concessional development aid, investors, commercial banks, etc.). The JP -with progresses in appropriation and governance, and meeting a national context where key laws were meanwhile enacted, should encourage this approach to be continued.
- UNDP led the development and implementation of the CNFI and supported the development of SDG financing instruments and this way contributed to a generic, worldwide, progress of this approach. Development partners have implemented interventions that contribute to the joint program by mobilizing human resources within the system at local, regional and global levels. For instance, at government request, IMF is an implementing partner in the INFF programme, providing technical support on:
  - how the SDGs are taken into account in Gabon's current macroeconomic framework (public expenditure, including the report on the PIMA (Public Investment Management Assessment), infrastructure, governance, poverty and inequality, etc.);
  - Rationalizing the public expenditure framework and promoting good governance; assessing the needs relating to priority SDGs for Gabon, advocating for an increase in the fiscal space in favour of SDG attainment and the green economy, all in the context of the next IMF Macroeconomic Programme.

- Conservation NGOs (national and international) are concerned with issues related to the sustainable management of natural resources. Those that have been active in Gabon for decades are WCS and WWF. They carried out advocacy activities related to the sustainable management of natural resources.

These joint efforts promoting policy coherence at different levels have resulted in greater efficiency in terms of saving time and reducing costs compared to what could have been achieved through the intervention of a single agency. given the time frame of the PC. These activities, aimed at encouraging sustainable financing and accelerating the transition from a brown economy to a green economy, have been implemented jointly by these United Nations agencies, which contributes to coherence and reduces efforts and costs.

### 1.7. Results achieved on cross-cutting issues

Approximately USD 38,000 (or approximately 5% of the total amount) has been disbursed to ensure women's full and effective participation and equal opportunity for leadership at all levels of decision-making in political, economic and public life.

Regarding the adoption and strengthening of sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels, approximately USD 270,000 has been disbursed, or approximately 27% of the total amount.

The DFA multi-stakeholder dialogue raised awareness and collect the different opinions on inclusion of all. In carrying out certain studies (Etude de la budgétisation sensible au genre au Gabon, DFA, INFS, Final report on enabling environment for green finance, Final report on green taxation), cross-cutting issues were taken into account, e.g. social inclusion, respecting human rights.

Gender-Responsive Budgeting was marked by a study aimed at applying the Gender Marker 2 in the development financing strategy, with the Gabonese Government and other stakeholders to better understand the role that Gender Responsive Planning and Budgeting can play in the transition from a "brown" economy. to a «green» economy and to define an action plan for the Government with concrete measures to contribute to this objective.

## 1.8. Results achieved on COVID-19 recovery

The COVID-19 crisis has quickly underscored the extent to which the Gabonese economy, and more generally, African economies dependent on extractive industries remain exposed to global shocks.

Faced with the drastic drop in the price of oil, it has become even more important for Gabon to accelerate its economic transformation to protect the country against external shocks (economic and health-related at this stage). In addition, as in many countries, Covid-19 in Gabon has revealed weaknesses in its health services. While the country quickly took serious measures to prevent the rapid spread of the virus and address weaknesses in the health system in a timely manner, The INFF process will now contribute to anchor a long-term response to the new situation in place by strengthening Gabon's social protection system in a systemic and sustainable way, integrating the principle of "leaving no one behind" into the priorities and accelerating the transition to more sustainable forms of income generation.

The joint program has retained some flexibility to ensure that SDG funding priorities dovetail with a better understanding of the economic and social implications of COVID-19. The pandemic has shown the need to integrate risk management into financial strategy to ensure that future risks of pandemics and other exogenous shocks are better mitigated.



## 1.9. Strategic Partnerships

Among the 5 elements taken into account in the joint program, we have the development of partnerships and synergies with other initiatives and planning processes and on-going projects. The partnerships developed with the government and other stakeholders are one of the notable highlights of the implementation of the JP.

For its success, the joint program relied on a number of strategic partnerships:

- Norway/Gabon: At the 2019 SG Climate Action Summit in York, Norway and Gabon together announced a groundbreaking performance-based payment mechanism for CO2 mitigation centered on the rainforest of Central Africa.

Conversations between UN Gabon and the Norwegian government have already taken place to explore how this funding can kick-start the creation of a “green fund” for Gabon. The Government of Gabon has also indicated its active willingness to consider co-funding for the INFF process and beyond once CAFI funding comes online towards the end of 2020.

- European Union: The EU is a key player in the INFF processes across Africa. In Gabon, the UN and the EU have already established a partnership to support the government of Gabon towards the SDGs, with the RC and the head of the EU delegation regularly lobbying the Prime Minister with joint support.
- AfDB: The AfDB plays an important role in improving the business climate in Gabon, as well as a key lender for agriculture, infrastructure and good governance. In this sense, the INFF project was invited by AFD to present the results obtained by the project in terms of sustainable public financing instruments at the seminar on the High Level Dialogue on the Congo Basin Forest Partnership

Thus, the joint program was successful in generating interest and communication on SDG financing in the country and key public and private sector stakeholders. Thanks to the many workshops, trainings and discussions, many stakeholders have been brought together to form a solid foundation for the INFF and the financing framework for the SDGs in Gabon.



## 1.10. Additional financing mobilized

Source of funding	Yes	No	Type of co-funding/ co-financing	Name of organization	Amount (USD)	Comments
Government		X				
Donors/IFIs		X				
Private sector		X				
PUNOs	X		TRAC Fund	UNDP	USD 364,000	Mobilization of UNDP's local bureau's budget to complete tasks further to covid-related delays
Other partners		X				

	SDG Targets	%	USD
5.5	Ensure women's full and effective participation and equal opportunities for leadership at all levels of decision making in political, economic and public life	4%	38 622
5.c	Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	27%	272 636
12.2	Adopt and strengthen sound policies and enforceable legislation for the promotion of gender equality and the empowerment of all women and girls at all levels	3%	33 384
13.b	By 2030, achieve the sustainable management and efficient use of natural resources	18%	187 967
15.a	Promote mechanisms for raising capacity for effective climate change-related planning and management in least developed countries and small island developing States, including focusing on women, youth and local and marginalized communities	7%	72 332
15.b	Mobilize and significantly increase financial resources from all sources to conserve and sustainably use biodiversity and ecosystems	15%	155 792
17.1	Mobilize significant resources from all sources and at all levels to finance sustainable forest management and provide adequate incentives to developing countries to advance such management, including for conservation and reforestation	15%	152 999
17.3	Strengthen domestic resource mobilization, including through international support to developing countries, to improve domestic capacity for tax and other revenue collection	11%	111 269
Total	Mobilize additional financial resources for developing countries from multiple sources	100%	1 025 000
Total		100%	1 025 000

# 2. Results by JP Outcome and Output

## 2.1. Results achieved by Fund's global results

For this section, annual reports were consulted and matched with interviews

a) Governance and coordination: Governance and coordination has improved through the operation of technical and steering committees, the establishment of an inter-agency coordination group. In addition, a framework for consultation and monitoring of the integrated financing framework is under discussion within the Prime Minister and the National Council for monitoring the Acceleration and Transformation Plan.

b) Research, evaluations and feasibility studies on the financing of the SDGs: The study on the mapping of financing flows was finalized together with a roadmap of the deeply green and blue National Integrated Financing Framework in Gabon was adopted during the holding of the steering committee in May 2021. A strategic communication plan on the transformation of Gabon's "brown" economy to a "green" economy. Several other studies are being finalized. These are those on (i) green public finance, (ii) green taxation, (iii) the establishment of an environment conducive to the green economy, (iv) gender-sensitive budgeting. The study on the accounting of green capital is in the data collection phase by the working group, questionnaires from employees of various supervisory ministries and the national statistics office.

c) NA





d) Monitoring and review of financial and other resources: The project team has created tools for the monitoring and periodic review of finances which allow the regular production of data on expenditure. With the recruitment of an ARR/P and a Financial Analyst in addition to the Administrative and Financial Assistant who supports the project team, project performance management has been improved.

e) Capacity building for key stakeholders in financing the SDGs: As part of natural capital accounting, training on natural capital accounting was held on January 21 and 22, 2021 for technicians in charge of drawing up the natural capital accounts (Directorate General for Statistics and Directorate General for the Environment) and persons designated in the technical committee (Economy, Budget, Water and Forests, National Agency for National Parks and Council National Climate). Last August, a capacity building seminar was organized on the National Integrated Financing Framework with the participation of 30 people made up of state actors, civil society and the private sector.

f) Mobilization of new partnerships: The mobilization of new partners was effective during the launch of the dialogue with the stakeholders. It targeted nearly 64 stakeholders, including 15 from the public and private financial sector. The objective of mobilizing more resources for the financing of development and in particular the green economy of Gabon.

## 2.2. Results achieved by Joint Programme Outcome

Outcome 1: “The SDG financing framework, including its institutional components, is developed and aligned with the PSGE”: No final establishment of the INFF, including its governance mechanisms, but process is underway.

Outcome 2: “New financing instruments are designed to facilitate the transition to the green economy”.

Much capacitation and expertise is yet required, but a preparatory work has been accomplished both on governance, initial tagging of expenditures and regulations.

Outcome 3: “A communication plan on the transition to the green economy is developed and implemented”.

Many results were achieved on this; in fact as the JP turned out to be some sort of (needed and useful) preparedness, communication has been an important way to make the concepts of INFF progress.

Key studies include the mapping or DFA over the last 10 years that shows a structural decline on capacity to mobilize finance; second is the UNEP taxonomy for green public finance; third, UNEP-supported study on the capacity to mobilize private market capitals, behind which is who is the idea that Libreville may become a hub for green financial products for the subregion; fourth a study on gender sensitive budgeting; fifth the study on sustainable green fiscality with the IMF the CEA and UNEP being closely associated.

Interviews emphasize that following the project, sectoral ministries are now aware of the need to monitor the SDGs and their financing. It should be noted that a workshop was organized with Citibank to raise government awareness of bonds linked to the FGIS – Gabon’s Sovereign Fund.

2 out of 10 indicators have been fully completed.



## 2.3. Results achieved by Joint Programme Output

### **Output 1: The SDG financing framework, including its institutional components, is developed and aligned with the PSGE.**

- Output 1.1 A Development Finance Assessment (DFA) was done but still need to lead to a roadmap on key financing solutions, including for financing. green economy. To this end, green expenditure reviews need to be carried out and a roadmap for sustainable finance to be developed;
- Output 1.2: Establishment of inclusive governance mechanisms for the INFF is underway with an inter-ministerial committee acting as a National Strategic Steering Committee, but a multi-stakeholder dialogue platform including at least 30% participation of women and 30% of young people and a Green Secretariat of the 'INFF are not achieved
- Output 1.3: Creation of analytical tools were achieved to strengthen the financing of the green economy, in particular by strengthening the link between national development planning and budgeting and by capitalizing on:
  - o Natural capital accounting
  - o Sustainable finance diagnostic toolkit
  - o Gender responsive budgeting
  - o Map and strengthen the legislative and regulatory framework for the green economy

These need to be further appropriated and Integrated into the annual drafting of the public finance law

- Output 1.4: is merely untouched: Conduct feasibility studies on the introduction of innovative instruments and mechanisms for a green economy, such as the redirection of oil revenues towards the green economy or the transition to green taxation, with a gender dimension duly taken into account in each study.

### **Output 2: New financing instruments are designed to facilitate the transition to the green economy.**

- Output 2.1: In line with Gaborone Declaration for Sustainability in Africa (GDSA) commitments, natural capital accounting and valuation of ecosystem services, got introduced to Gabon; nonetheless, much remains to be done on supporting design, the calibration and implementation of payments for ecosystem services and ecological compensation programs that would incentivize the preservation and restoration of natural capital.
- Output 2.2: largely remains a future goal: strategic public-private partnerships for the financing of the green economy (job creation in ecotourism, recycling of forest waste, sustainable agriculture, renewable energies, green entrepreneurship for women and young people, procurement rules taking into account the principles of the green economy);
- Output 2.3: Feasibility studies for the implementation of climate finance instruments still requires more capacitation to national stakeholders (see section 6).

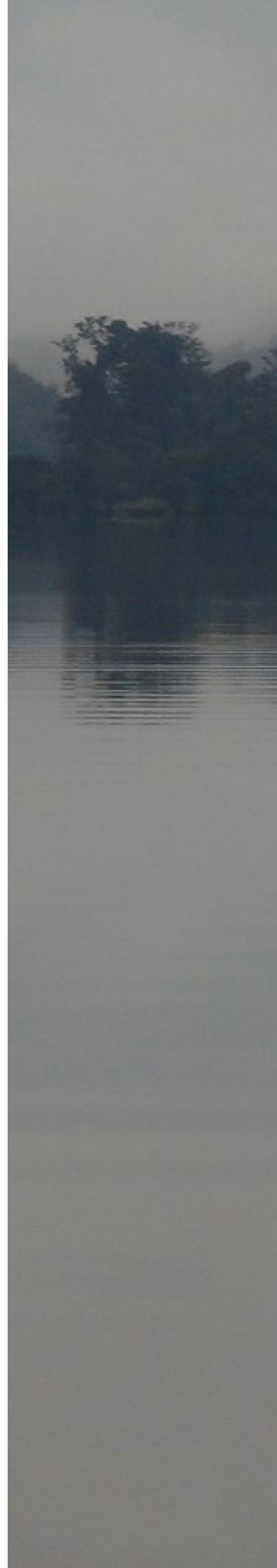
- Output 2.4: Strengthening of national capacities on financing the green economy through South-South and triangular exchanges (taking due account of gender participation), (training and sensitization of actors on the functioning of the green economy exchanges with Norway, Costa Rica, Malaysia, Rwanda, etc.). This is currently planned under additional funding raised by the UNDP.

**Output 3: A communication plan on the transition to the green economy is developed and implemented**

- Output 3.1: National awareness of green economy (
- Output 3.2: Advocacy for the establishment of partnerships with the private sector
- Output 3.3: Advocacy for the conclusion of partnerships with development partners
- Output 3.4: Production and dissemination of strategic communication materials to document the process of transition to a green economy

These were reasonably achieved

*7 of the 21 output indicators have been fully achieved (33% achievement).*





# 3. Challenges and Changes

## 3.1. Challenges faced by JP

The team faced many challenges during the development and implementation of the project:

- **COVID-19: the third wave of the pandemic has forced the implementation of health measures. The joint program has retained some flexibility to ensure that SDG funding priorities dovetail with a better understanding of the economic and social implications of COVID-19. The pandemic has shown the need to integrate risk management into financial strategy to ensure that future risks of pandemics and other exogenous shocks are better mitigated;**
- **Technical, financial and human shortcomings in the transfer of project management to the Ministry in charge of the environment;**
- **The government's understanding of the project was insufficient at start-up;**
- **Reorganization of the ministers in charge of the program;**
- **Change of leadership in the implementation of partner structures;**
- **Inability of implementing government entities to translate existing high-level political commitment into genuine transition;**
- **Inability to break out of institutional silos and achieve a synergistic approach;**
- **Weak ownership by non-governmental entities such as civil society, the private sector and the population in general.**







### **3.2. Changes made to JP (if applicable)**

The joint program has not seen major changes in the theory of change, nor the expected results. The action plan and the budget have been revised due to the delay in the start of the joint project.

However one notices a low level of indicators reached. This should not discourage further support, on the contrary.

Interviews of beneficiaries emphasize that the next phase remains for the UNDP to keep accompanying the development of the financial framework that enables developing under-exploited niches as well as tap resources that are available at the global level. This will accompany core innovative green finance in Gabon especially over four policies aimed at by the country: sustainable agriculture, sustainable forests, eco-tourism, sustainable energy, through notably the development of green and blue bonds. As a positive contextual element one can the enactment of three laws one on the protection of nature, on the regulation of mining industry, and on the preservation of forests.

## 4. Sustainability and Country Ownership

The key objective however remains the adoption of the INFF: with its four quadrants: the INFF including the evaluation and the roadmap; an innovative financial strategy including the search for debt swaps against the preservation of nature; an evaluation-monitoring mechanism for the SDGs being in place - this work is in progress with the VNR statistics; a governance framework for coordinating actions that interviewees underline is a shared goal across national actors to delineate each others' responsibilities and fields of attribution.

Interviews revealed that the future challenge is that of the endogenization of analytical capacities on financing and coordination for sustainable governance. A planned activity that will be conducted before the end of the year with additionally mobilised funding includes a study trip for the Ministry of Finance to advanced countries in the field of sustainable finance mobilization Benin Morocco or Indonesia.





## 4.1. Sustainability and country ownership

The program developed strategic links with other ongoing initiatives, as it coincides with and will form the backbone of the new UN Sustainable Development Cooperation Framework 2021-2025, with emphasis on promoting economic transformation supported by the green economy to achieve the SDGs.

### Level of ownership and buy-in of key counterparts

The JP implementation is anchored with other existing plans is sustainable over time, but led to other reforms:

- i. Reforms and activities already in implementation or study phase within the framework of the activities of the Joint Programme: The priority for these reforms is to ensure their coordination and the effective exchange of information with the relevant stakeholders. These coordination efforts were accounted in the establishment of the CNFI governance framework.
- ii. Reforms and specific activities, complementary to ongoing reforms in the sphere of public finance: The priority for these activities is to ensure their concrete institutional anchoring in the approaches of the PAT, the budgetary reforms in progress, as well as the activities of the Ministry of the environment and partners. These activities must therefore be the subject of discussions between the Gabonese authorities and the TFPs in the context of the budgetary support in the running.

### Capacitation of beneficiaries and built capacity at the national level

Governance and coordination have improved through the operation of technical and steering committees, the establishment of an inter-agency coordination group. Co-chaired by the Ministry of Water, Forests, the Sea, the Environment, in charge of the Climate Plan and the Land Allocation Plan, and the Ministry of Economy and Recovery, this committee is made up United Nations agencies (UNDP, UNEP, UNECA) as well as the RCO and the IMF, the main technical departments of the ministries concerned (National Climate Council, Ecosystem Services and SDGs, General Inspectorate of Services, General Directorate of the Environment and Protection of Nature, Directorate General of Taxes, Directorate General of Foresight, Directorate General of Economy), representatives of civil society and the private sector.

### Further Support

The JP provided for the establishment of project steering and technical committees towards ownership of the project by stakeholders, and coordination and management of development financing focused on the SDGs and the green economy.

The INFF will enable the public and private partners to better position themselves to fill the financing gaps identified. The green INFF will also be linked to the work that UNDP and other UN entities in Gabon are undertaking under the Central African Forest Initiative (CAFI).

One can note Reforms and activities that have been proposed and discussed, but which would require further consideration: The priority for these reforms is to launch feasibility and other studies to confirm the relevance of its reforms in the rapidly changing context of Gabon. These studies will also make it possible to identify in detail the stages of implementation of each activity, as well as the needs for additional analysis. Secondly, these studies should also more clearly identify capacity building needs in order to articulate an official request to TFPs.



# 5. Communication

## 5.1. Communication products

Given the importance of strategic messages around the centrality of Gabon in global climate action and the consequent importance of the transition to a low-carbon development path, the Joint Program has developed a concerted communication strategy, with documentation of good practices to share with other countries. The strategy targeted international policymakers, technical and financial partners, the private sector (domestic private sector, international investors) to highlight business opportunities in the green economy in Gabon that will also benefit local communities and the preservation of the climate. Finally, the approach will ensure good cohabitation between communities and their natural habitat (fauna and flora) through enhanced communication on the link between conservation and growth and the facilitation of access to green jobs or other economic opportunities that respect conservation. forests.

The production and dissemination of strategic communication media makes it possible to document the process of transition to a green economy (lessons learned, good practices, documents developed within the framework of the joint programme, etc.) through social networks, newsletters, advertising and UNINFO.

Regarding the budget allocated to the communication strategy, approximately 9% of the total amount was used to meet the supply needs necessary for the development of project activities, including those for training and communication.

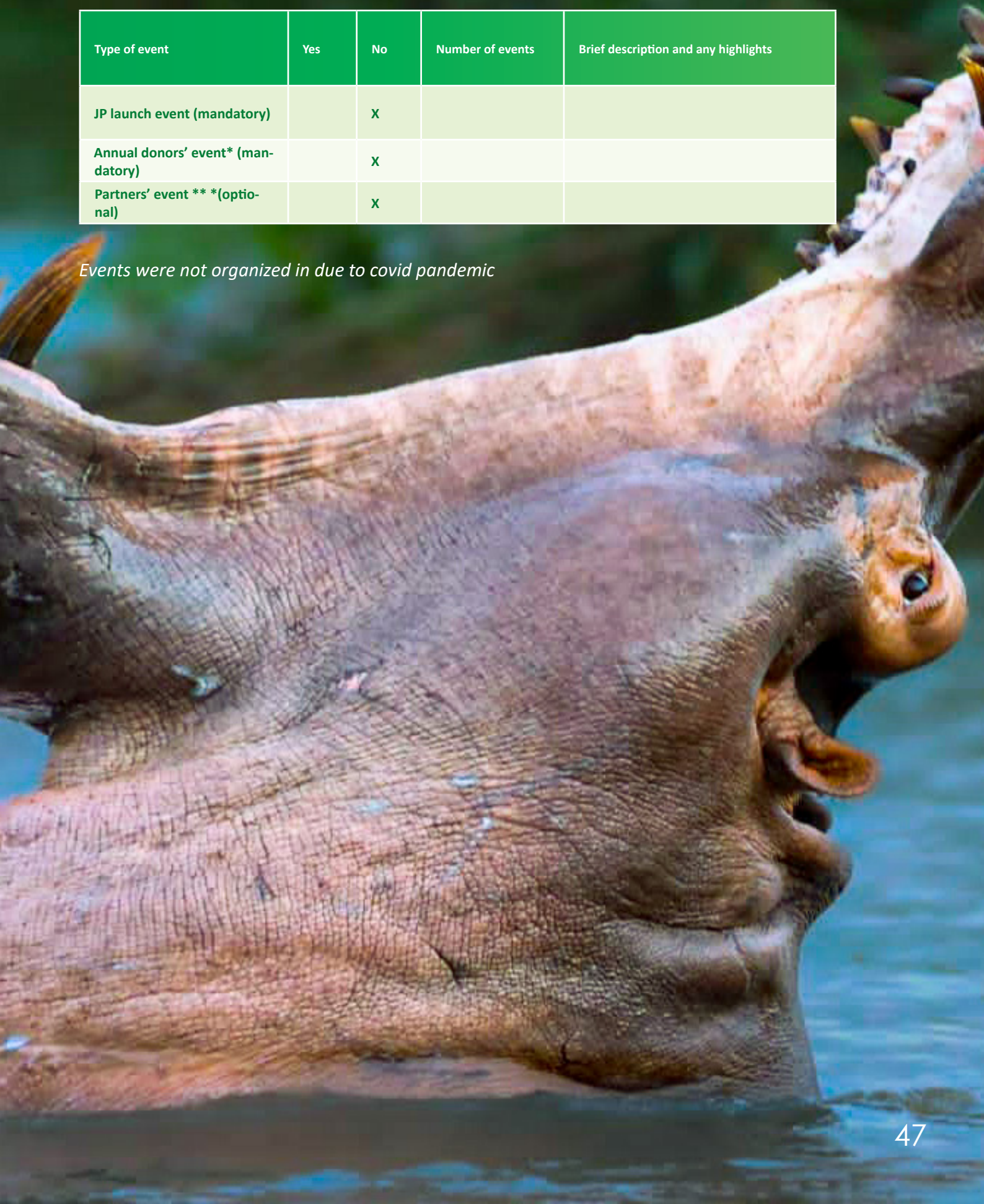
Please see Annex 3 for a detailed list of the communication strategy developed by the Joint Programme.



## 5.2. Events

Type of event	Yes	No	Number of events	Brief description and any highlights
JP launch event (mandatory)		X		
Annual donors' event* (mandatory)		X		
Partners' event ** *(optional)		X		

*Events were not organized in due to covid pandemic*



# 6. Lessons and Best Practices

## 6.1. Key lessons learned, best practices, and recommendations on SDG financing

The transition to a green economy requires adaptation of budget planning and programming tools, including the introduction of green tax instruments for better resource mobilization. From the analysis of green spending executed in Gabon, there is a small proportion of green spending in budgetary spending. They represent on average 1.13% of the total budgetary expenditure executed from 2017 to 2019. This then represents a real challenge to achieve change. The proportion of green spending executed in total spending fell from 1.12% in 2017 to 0.78% in 2019, a slight decrease of 0.33 points. However, the 2020 amending finance law brings the share of green spending in total spending to 4.45%, an evolution of 3.67%.

The financing of climate projects and the promotion of the green economy comes mainly from external financing. It is characterized by financing via bilateral public development agencies (French Development Agency, U.S. Fish and Wildlife Service, etc.), but also through multilateral development banks (World Bank, African Development Bank) or multilateral funds dedicated to climate issues and the financing of the green economy (Green Climate Fund, Global Environment Facility, International Fund for Agricultural Development (IFAD)).

- **Lesson 1:** The role of central financial agencies in financing the green economy is not yet clearly defined. However, some of these agencies are mentioned in the Green Gabon Pillar. These include: the Gabonese Strategic Investment Fund (FGIS); the National Investment Promotion Agency (ANPI); Caisse des dépôts et consignations (CDC), the National Fund for Sustainable Development (FNDD) whose creation is envisaged
- **Lesson 2:** The lack of continuous and systematic monitoring of SDG progress in Gabon is a major constraint for the







- **Lesson 3: The weakness of the statistics ecosystem significantly constrains monitoring and control efforts.**
- **Lesson 4: Studies launched (see Annex 2-1) will have to be finalized or appropriated:**
- **Lesson 5: Creation of strategic public-private partnerships for the financing of the green economy (job creation in ecotourism, recycling of forest waste, sustainable agriculture, renewable energies, green entrepreneurship for women and young people, procurement rules taking into account the principles of the green economy) requires ultimate coordination and governance and should rather be a future target than should have been as such put as an output. Specific recommendations conveyed from interviews include: building the capacity of the national climate council in the implementation of a carbon market, provide technical support on the structuring of the carbon market including the process and the respective roles and governance; define different sources of climate finance and how to access them; the idea of a dedicated cell within the CNC and/or the ministry of Finance or Environment has been mentioned in interviews.**

## 6.2. Key lessons learned and best practices, and recommendations on Joint Programming

Here we draw generic lessons from the feedback from Result 2 (New financing instruments are designed to facilitate the transition to the green economy).

Governance and capacitation are at the core of the INFF approach. Therefore JPs, even though not always reaching all outputs, are necessary to (i) assess situations, (ii) clarify responsibilities, (iii) disseminate tools.

They ought to be continued over spans of time longer than two years, especially regarding capacitation, governance and appropriation of the continuous assessment.

Gabon being a case in point (decline in oil resources but also vesting a large potential in climate finance and forest/environment resources sustainability) can serve as a learning curve for other countries.

If one goes by several outputs of this JP:

- Output 2.1: In line with Gaborone Declaration for Sustainability in Africa (GDSA) commitments, development of spatial data and information systems on natural capital accounting and valuation of ecosystem services, to support design, the calibration and implementation of payments for ecosystem services and ecological compensation programs that would incentivize the preservation and restoration of natural capital, is a process that will understandably take time but should meet with continuous support.
- Output 2.3: Feasibility studies for the implementation of climate finance instruments: formulation of bankable green projects, carbon market, mixed and/or structured financing, implementation of green bonds, insurance for risk management linked to the green economy, social and environmental responsibility of private companies, etc., are tools that require high technicity and further can arise only in a clear governance system; while it is right to have immediate investment towards this, this is to be remembered it is a long term, transformative, output.
- In this context, we see Output 2.4: (Strengthening of national capacities on financing the green economy through South-South and triangular exchanges) as a supportive measure towards the two above.

This said, these types of outputs may be considered to be generalised in future JPs not just in Gabon but elsewhere.

In this context, joint work between notably UNDP, UNEP and ECA proved very



# ANNEX 1

## Consolidated results framework



## 1. JP contribution to global programmatic results (full programme duration)

Joint SDG Fund Global Outcome 2: Additional financing leveraged to accelerate SDG achievement

Indicators	Baseline 2019	Target (end of JP)	Result (end of JP)	Notes
2.1: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scope	0	1.5	0	
2.2: Ratio of financing for integrated multi-sectoral solutions leveraged in terms of scale	0	1,5	0	

Joint SDG Fund Global Output 4: Integrated financing strategies for accelerating SDG progress implemented

Indicators	Base-line 2019	Target (end of JP)	Result (end of JP)	Notes
4.1: #of integrated financing strategies/instruments that were tested	0	2	0	The JP needs an ambitious extension
4.2: #of integrated financing strategies that have been implemented with partners in lead	0	2	0	The JP needs an ambitious extension
4.3: # of functioning partnership frameworks for integrated financing strategies to accelerate SDG progress	0	1	0	The JP needs an ambitious extension

## **2. Selected global operational effectiveness indicators (full programme duration)**

### **2.1. Did your Joint Programme contribute to the improvement of the overall UNCT coherence?**

Yes, considerably contributed

Yes, contributed

No

Explain briefly: It is centered around sound methodologies for SDGs: INFF, SBA as well as taking into account the NDC

### **2.2. Did your Joint Programme contribute to avoiding duplication of efforts for the participating UN agencies in interaction with national/regional and local authorities and/or public entities?**

Yes,

No

N/A (if there are no other joint programmes in the country)

Explain briefly: The monitoring and strategic committees are diversified and representative of key UN organisations

### 3. Results as per JP Results Framework

Result / Indicators	Base-line	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
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Outcome 1: The SDG financing framework, including its institutional components, is developed and aligned with the PSGE.

Indicator 1: Existence of a national financing framework aligned with the SDGs	0	1	NA	0	INFF not yet in place (not signed by the government as per 30th June 2022)
Indicator 2: Percentage of national budget devoted to gender equality	0	5%	NA	0	Reporting on national budget directed to gender equality has progressed
Indicator 3: Percentage of women and youth represented in INFF governance structures	0	30%	NA	NA	Governance structure not yet in place
Indicator 4: Level of satisfaction of multi-stakeholder platform members on the inclusiveness and effectiveness of the platform	0	80%	NA	NA	Absence of satisfaction enquiry

Outcome 2: New financing instruments are designed to facilitate the transition to the green economy.

Indicator 1: Number of green economy feasibility studies completed	0	1	NA	1	NA
Indicator 2: Number of new partnerships established for the green economy	0	1	NA	0	The JP has served a preliminary towards this
Indicator 3: Number of new green entrepreneurship initiatives benefiting women and youth	0			0	The JP has served a preliminary towards this
Indicator 4: Level of additional funds for the green economy mobilised/released	0			0	Funds are getting mobilized by the government though this isn't attributable to the JP

### 3. Results as per JP Results Framework

Result / Indicators	Baseline	Original Target (as per ProDoc)	Revised Target (if applicable)	Result (end of JP)	Reasons for variance from original target (if any)
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Outcome 3: A communication plan on the transition to the green economy is developed and implemented.

Indicator 1: Existence of a communication plan	0	1	NA	1	NA
Indicator 2: Number of people reached by the communication plan (disaggregated by sex and age)	0	200	NA	165	Covid-19



# ANNEX 2

## List of strategic documents



## 1. Strategic documents that were produced by the JP

Title of the document	Date (month; year)	Brief description of the document and the role of the JP in finalizing it
Cartographie et feuille de route pour la mise en place d'un Cadre National de Financement Intégré	July 2021	Funding flow mapping
DFA in Gabon	April 2021	Analyzes funding flows by identifying bottlenecks and funding opportunities
Communication strategy	June 2021	DFA & Diagnostic Assessments
Policy brief on natural capital	December 2021	Other
Natural capital accounting, wealth revaluation and fiscal space expansion in central Africa	December 2021	Other
Cadre National de Financement Intégré	May 2021	Introducing the natural resources accounting to Gabon
pour une transition rapide et soutenable de l'Economie	March 2022	INFF Roadmap
brune à l'économie verte		Sustainability-based assessment of public finance in Gabon, will make it possible to have green markers through the State budget
Cadre de Finances publiques vertes au Gabon		analysis of the emergence of the green economy to remove the bottlenecks of this branch of the economy which does not attract enough private investment compared to the oil and mining sectors.
Diagnostic 360° De La Capacité Du Secteur Financier Gabonais À Propulser Et Verdir Le Plan D'accélération De La Transformation	2021	study on green taxation to promote a sustainable production system

## 2. Strategic documents to which the JP directly contributed to

Title of the document	Date (month; year) when finalized	Brief description of the document and the role of the JP in finalizing it
Natural Capital, GHG and Energies Mix for Smart Economic Diversification in Central Africa: Diagnosis and Future Scenario: in the process of being edited and published.	June 2021	Other

# ANNEX 3

## Communications materials



## 1. Human interest story

- It has to be remembered that the JP took place around a severe covid-19 pandemic; however, many meetings, coordination workshops, gatherings have been organised. As such, and in comparison to many other programs that happened online, the inter-sectoral, inter-PNUOs dimension of the JP, led to a wish to connect many people back together.
- The dialogue with stakeholders targeted nearly 64 stakeholders, including 15 from the public and private financial sector. In addition, the validation of each study led to capacity building sessions for the various stakeholders through workshops on the related themes. Workshops on Green Public Finance (47 participants), Green Taxation (21 participants), Emerging Green Economy (17 participants), Gender Responsive Budgeting (17 participants), Natural Capital Accounting (46 people). In total, the workshops benefited 165 participants from government, civil society and the private sector.

## 2. Communication products

Title of the document	Date when finalized (MM/YY)	Brief description and hyperlink (if it exists)
Natural capital accounting, wealth revaluation and fiscal space expansion in central Africa		(Not online yet)
UN unveils strategy to move Gabon from brown to green economy	01/2021	<a href="https://www.marketscreener.com/news/latest/UN-unveils-strategy-to-move-Gabon-from-brown-to-green-economy--32265185/">https://www.marketscreener.com/news/latest/UN-unveils-strategy-to-move-Gabon-from-brown-to-green-economy--32265185/</a>
Gabon: the Green Economy, an alternative for emergence	01/02/2021	<a href="https://www.financialafrik.com/2021/02/22/gabon-le-conomie-verte-alternative-pour-lemergence/">https://www.financialafrik.com/2021/02/22/gabon-le-conomie-verte-alternative-pour-lemergence/</a>
Critical materials and sustainable development in Africa: Antonio M.A. Pedro	03/2021	<a href="https://www.cell.com/one-earth/pdf/S2590-3322(21)00124-X.pdf">https://www.cell.com/one-earth/pdf/S2590-3322(21)00124-X.pdf</a>
Video on Gabon vert (work in progress – please do not quote or share)	04/2021	<a href="https://drive.google.com/file/d/1afk-j1iRLu-CyoZpXX8rXicht7XGyhOL/view">https://drive.google.com/file/d/1afk-j1iRLu-CyoZpXX8rXicht7XGyhOL/view</a>
Op-ed: Using what you have to get what you want: why Central African countries must put natural capital accounting at the centre of their development (in the process of being published)	07/2021	<a href="https://www.cnbcfric.com/2021/using-what-you-have-to-get-what-you-want-why-central-african-countries-must-put-natural-capital-accounting-at-the-centre-of-their-development/">https://www.cnbcfric.com/2021/using-what-you-have-to-get-what-you-want-why-central-african-countries-must-put-natural-capital-accounting-at-the-centre-of-their-development/</a>
Officials Validate ECA Proposed Framework for Industrialization and Economic Diversification in Central Africa	06/2021	<a href="https://multimedia.uneca.org/handle/10855.1/1018?show=full">https://multimedia.uneca.org/handle/10855.1/1018?show=full</a>

# ANNEX 4

## Stakeholder feedback



Throughout the research and writing process, interviews and discussions with key stakeholders were held. Their consultation allowed effective sharing of information for a better understanding and overview of overall progress. (NI: targeted but could not interview finally).

No	Name of entity	Name of Representative	Title	Contact information	Role in the programme	Summary of feedback
1	Resident Coordinator Office	PELLIZZERI Alexandra	Resident Coordinator	pellizzeri@un.org	Resident Coordinator Office Team Leader	NI
2	Resident Coordinator Office	DIWASSA Jan Aimé	Resident Coordinator	jean.diwassa@un.org	Economist at the Office of the Resident Coordinator	On PNUOs coordination
3	Primature of the Republic	Hermance MOURE OKOGHE ep NANG BEH		hermerode2012@yahoo.fr		NI
4	Ministry of Economy and Recovery	IBOUILI MAGANGA Joseph Paul	Services Inspector	ibouilimag@outlook.com (+241) 77 15 89 31		NI
5	Ministry of Budget and Public Accounts	MINKO Thierry	Financial Advisor	thminko@gmail.com (+241) 77 28 57 76		NI
6	Ministry of Water, Forests, Sea, Environment in charge of the Climate Plan, and the Land Use Plan	KASSANGOYE Aristide	In charge of the Climate Plan, and the Land Use Plan	aristidekaas@gmail.com (+241) 77 32 60 41	Advisor Ecosystem Services and SDGs	On Trainings
7	National Climate Council	ONOMORI MBOUMBA Davy	Permanent Secretary	tdavyonomoricnc@gmail.com (+241) 66 07 62 14		On Governance
8	ROSCEVAC	MOULOMBI Nicaise	Executive President	(nicaisemoulombi1964@gmail.com (+241) 66 24 68 08		NI



No	Name of entity	Name of Representative	Title	Contact information	Role in the programme	Summary of feedback
9	UNDP	Serge Armand MBOULA	INFF Project Coordinator	serge.mboula@undp.org	INFF Project National Coordinator	On project
10	UNDP	Idrissa DIAGNE	Senior economist	idrissa.diagne@undp.org	Senior Economist at UNDP	On Theory of Change
11	UNECA	Adama Ekberg Coulibaly	Director	idrissa.diagne@undp.org		NI
12	UNEP	Himanshu Sharma	Consultant	himanshu.sharma@un.org	UNEP consultant	On Methodology





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